

**190B.101 Definitions.**

As used in this chapter, unless the context otherwise requires:

1. “*Department*” means the department of revenue.
2. “*Tax credit*” means the from farm to food donation tax credit as established in this chapter.

2013 Acts, ch 140, §139, 147

[SP] Section takes effect July 1, 2013, and applies to tax years beginning on or after January 1, 2014; 2013 Acts, ch 140, §147

[T] NEW section